

## **BOARD OF EQUALIZATION RULES FOR TAX APPEALS**

California Code of Regulations  
Title 18. Public Revenues  
Division 2.1. State Board of Equalization – Rules for Tax Appeals  
***Chapter 3: Property Taxes***<sup>1</sup>

### **ARTICLE 3: OTHER PROPERTY TAX PETITIONS**

#### **Subarticle 4: Contents of Property Tax Sampling Program Petitions and Filing Deadlines**

##### **5334. TIME FOR FILING OF PETITIONS.**

(a) Any county assessor may file a petition to appeal appraisals made within his or her county where differences have not been resolved before completion of the field review of county assessment procedures by the County-Assessed Properties Division.

(b) A petition must be filed within 30 days from the date that the Deputy Director of the Property and Special Taxes Department mails the final notice of sample finding to the county assessor.

(c) The determination contained within the final notice of sample finding becomes final if a petition is not filed within the time period provided in subdivision (b).

(d) A petition or supporting document is timely if it is mailed to or received at the address provided in section 5335 within the time specified in subdivision (b).

Note: Authority cited: Government Code sections 15606; 15640.

Reference: Government Code sections 15640, 15645.

History: 1. New section adopted 9-12-2007; effective 2-6-2008.

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<sup>1</sup> Editorial change renaming subchapters to subarticles (Register 2008, No. 13.).